

Craven County Board of Education

Budget Request

July 1, 2018 – June 30, 2019



Craven County Board of Education
Budget Presentation
For the Fiscal Year Ending June 30, 2019

Dr. Meghan S. Doyle
Superintendent

David E. Hale
Chairperson

Kimberly R. Smith
Vice Chairperson

Frances H. Boomer

Stefanie King

David E. Hale

Joseph L. Walton

Carroll G. Ipock

Prepared By

Business Department

Denise P. Altman, Finance Officer

Local Current Expense - Summary Budget

	LOCAL REVENUES	Projected 17/18	Projected 18/19
	IMPACT AID (PL-874)	\$1,250,000	\$1,000,000
	DOD - PL102-484	\$300,000	\$282,500
	NC MEDICAID ADM REIMB	\$150,000	\$150,000
	SALES TAX REFUND	\$90,000	\$90,000
	FINES AND FORFEITURES	\$350,000	\$350,000
	INTEREST	\$17,500	\$20,000
	BANGERT FUND SERVICE FEE	\$25,000	\$25,000
	INDIRECT COSTS	\$460,000	\$450,000
	CRAVEN COUNTY APPROPR	\$21,784,958	\$21,189,991
	FUND BALANCE APPROPRIATION	\$553,623	\$640,023
	TOTAL PROJECTED REVENUES	\$24,981,081	\$24,197,514
	LOCAL EXPENDITURES		Projected 18/19
<u>PRC</u>	<u>SALARIES</u>		
001	CLASSROOM TEACHERS		\$594,000
002	CENTRAL OFFICE ADMIN		\$789,862
003	NON INSTR SUPPORT PERSONNEL		\$2,848,773
004	INSTR SUPPORT NON CERTIFIED		\$22,700
005	SCHOOL BUILDING ADMIN		\$1,061,668
007	INSTRUCTIONAL SUPPORT CERT		\$42,130
009	NON CONTRIBUTORY EMP BEN		\$4,020,135
015	TECHNOLOGY		\$121,565
028	STAFF DEVELOPMENT		\$5,000
056/706	TRANSPORTATION		\$1,102
301	JROTC		\$39,654
308	EC IMPACT AID ALLOCATION		\$11,000
801	ARTS		\$3,500
802	BAND/CHORAL		\$28,500
804	ATHLETIC		\$460,000
825	BOARD OF EDUCATION		\$46,800
830	UTILITIES		\$54,874
840/842	MAINTENANCE		\$1,092,831
845	CENTRAL SUPPORT SERVICES		\$4,100
850	PRINTING DEPARTMENT		\$77,690
	TOTAL SALARIES		\$11,325,884
	<u>BENEFITS</u>		
	SOCIAL SECURITY		\$866,117
	RETIREMENT		\$2,064,945
	HOSPITALIZATION		\$989,764
	WORKERS COMP INSURANCE		\$175,000

	UNEMPLOYMENT INSURANCE		\$7,500
	TOTAL BENEFITS		\$4,103,325
	TOTAL SALARY & BENEFITS		\$15,429,209
	CONTRACT SERVICES		\$947,763
	WORKSHOP/TRAVEL		\$85,200
	OTHER PROF/TECHNICAL SVC		\$247,300
	UTILITIES - ELEC		\$2,500,000
	UTILITIES - GAS		\$140,000
	UTILITIES - WASTE MGMT		\$62,500
	CONTRACT REPAIR/MAINT - EQUIP		\$10,000
	RENTALS/LEASES		\$72,000
	TRAVEL REIMBURSEMENT		\$113,050
	TELEPHONE		\$157,700
	POSTAGE		\$1,500
	TELECOMMUNICATION SVC		\$50,000
	EDUCATION REIMBURSEMENT		\$8,000
	MEMBERSHIP DUES/FEES		\$160,450
	BANK SERVICE FEES		\$8,100
	LIABILITY INSURANCE		\$88,000
	VEHICLE LIABILITY INS		\$55,000
	PROPERTY INSURANCE		\$265,000
	FIDELITY BOND		\$5,500
	ACCIDENT INSURANCE		\$7,000
	SUPPLIES AND MATERIALS		\$784,975
	SOFTWARE		\$346,651
	FUEL FOR FACILITIES		\$25,000
	REPAIR PARTS/MATERIALS/LABOR		\$1,834,915
	GAS/DIESEL FUEL		\$91,900
	FOOD PURCHASES		\$5,000
	FURNITURE AND EQUIPMENT		\$52,800
	COMPUTER EQUIPMENT		\$148,000
	PURCHASE OF INV EQUIPMENT		\$30,000
	TRF TO CHARTER SCHOOLS		\$465,000
	TOTAL OTHER COSTS		\$8,768,304
	TOTAL LOCAL EXPENDITURES		\$24,197,514

Local Current Expense – Budget Detail

LOCAL BUDGET EXPENDITURES

PRC CLASSROOM
001 TEACHERS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	001	121	TEACHER	\$654,083	\$560,000
			125	NEW TEACHER ORIENTATION	\$4,464	\$5,000
			187	SALARY DIFFERENTIAL	\$31,272	\$14,000
			195	PLANNING PERIOD STIPEND	\$10,700	\$15,000
			211	FICA/REGULAR	\$51,108	\$45,441
			221	RETIREMENT/REGULAR	\$115,098	\$109,534
			231	HEALTH INSURANCE	\$95,242	\$103,768
			332	TRAVEL REIMBURSEMENT	\$7,330	\$6,500
					\$969,297	\$859,243

PRC
002 CENTRAL OFFICE

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6110	002	113	DIRECTOR AND/OR SUPERVISOR	\$87,720	\$90,024
			211	FICA/REGULAR	\$6,742	\$6,887
			221	RETIREMENT/REGULAR	\$14,692	\$16,600
			231	HEALTH INSURANCE	\$5,880	\$6,714
			332	TRAVEL REIMBURSEMENT	\$3,999	\$4,000
	6120	002	113	DIRECTOR AND/OR SUPERVISOR	\$73,441	\$74,442
			211	FICA/REGULAR	\$5,646	\$5,695
			221	RETIREMENT/REGULAR	\$12,304	\$13,727
			231	HEALTH INSURANCE	\$5,880	\$6,104
	6200	002	113	DIRECTOR AND/OR SUPERVISOR	\$81,590	\$82,590
			211	FICA/REGULAR	\$6,273	\$6,318
			221	RETIREMENT/REGULAR	\$13,669	\$15,230
			231	HEALTH INSURANCE	\$5,880	\$6,104
	6300	002	113	DIRECTOR AND/OR SUPERVISOR	\$80,385	\$77,134
			211	FICA/REGULAR	\$6,178	\$5,901
			221	RETIREMENT/REGULAR	\$13,461	\$14,224
			231	HEALTH INSURANCE	\$5,880	\$6,104
	6550	002	113	DIRECTOR AND/OR SUPERVISOR	\$65,440	\$86,000
			211	FICA/REGULAR	\$5,035	\$6,579
			221	RETIREMENT/REGULAR	\$10,971	\$15,858

			231	HEALTH INSURANCE	\$5,880	\$6,104
	6580	002	113	DIRECTOR AND/OR SUPERVISOR	\$77,546	\$0
			211	FICA/REGULAR	\$5,962	\$0
			221	RETIREMENT/REGULAR	\$12,992	\$0
			231	HEALTH INSURANCE	\$5,880	\$0
	6610	002	115	FINANCE OFFICER	\$95,410	\$96,410
			211	FICA/REGULAR	\$7,335	\$7,375
			221	RETIREMENT/REGULAR	\$15,984	\$17,778
			231	HEALTH INSURANCE	\$5,880	\$6,104
	6620	002	113	DIRECTOR AND/OR SUPERVISOR	\$63,442	\$64,442
			211	FICA/REGULAR	\$4,853	\$4,930
			221	RETIREMENT/REGULAR	\$10,576	\$11,883
			231	HEALTH INSURANCE	\$5,880	\$6,104
	6860	002	113	DIRECTOR AND/OR SUPERVISOR	\$78,723	\$0
			187	SALARY DIFFERENTIAL	\$22,608	\$26,344
			211	FICA/REGULAR	\$7,790	\$2,015
			221	RETIREMENT/REGULAR	\$16,974	\$4,858
			231	HEALTH INSURANCE	\$5,880	\$0
	6941	002	183	BONUS PAY	\$8,715	\$8,715
			187	SALARY DIFFERENTIAL	\$30,800	\$39,684
			211	FICA/REGULAR	\$2,969	\$3,703
			221	RETIREMENT/REGULAR	\$6,561	\$8,925
			332	TRAVEL REIMBURSEMENT	\$17,640	\$22,000
			411	SUPPLIES AND MATERIALS	\$15,064	\$5,000
	6942	002	187	SALARY DIFFERENTIAL	\$52,752	\$79,035
			211	FICA/REGULAR	\$4,059	\$6,046
			221	RETIREMENT/REGULAR	\$8,844	\$14,574
	6950	002	113	DIRECTOR AND/OR SUPERVISOR	\$63,442	\$64,442
			187	SALARY DIFFERENTIAL	\$600	\$600
			211	FICA/REGULAR	\$4,878	\$4,976
			221	RETIREMENT/REGULAR	\$10,629	\$11,994
			231	HEALTH INSURANCE	\$5,880	\$6,104
	7100	002	113	DIRECTOR AND/OR SUPERVISOR	\$14,616	\$0
			211	FICA/REGULAR	\$1,124	\$0
			221	RETIREMENT/REGULAR	\$2,449	\$0
			231	HEALTH INSURANCE	\$1,841	\$0
					\$1,287,869	\$1,076,379

PRC
003 NON-INSTRUCTIONAL SUPPORT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	003	162	SUB-REG TEACHER ABSENCE	\$15,927	\$16,500
			211	FICA/REGULAR	\$1,221	\$1,262
	5400	003	151	OFFICE SUPPORT	\$1,178,730	\$1,079,279
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$27,896	\$25,700
			199	OVERTIME PAY	\$2,268	\$2,500
			211	FICA/REGULAR	\$86,481	\$84,722
			221	RETIREMENT/REGULAR	\$208,300	\$204,219
			231	HEALTH INSURANCE	\$253,262	\$250,264
	5820	003	151	OFFICE SUPPORT	\$552,500	\$655,100
			211	FICA/REGULAR	\$39,600	\$50,115
			221	RETIREMENT/REGULAR	\$94,650	\$120,800
			231	HEALTH INSURANCE	\$87,500	\$140,392
	6110	003	151	OFFICE SUPPORT	\$256,055	\$276,350
			152	TECHNICIAN	\$80,544	\$0
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$9,296	\$9,300
			211	FICA/REGULAR	\$24,362	\$21,852
			221	RETIREMENT/REGULAR	\$60,209	\$52,674
			231	HEALTH INSURANCE	\$53,519	\$48,832
	6300	003	151	OFFICE SUPPORT	\$1,467	\$1,600
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$638	\$720
			211	FICA/REGULAR	\$212	\$177
			221	RETIREMENT/REGULAR	\$461	\$428
			231	HEALTH INSURANCE	\$0	\$305
	6400	003	151	OFFICE SUPPORT	\$0	\$0
			152	TECHNICIAN	\$367,791	\$463,626
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$2,280	\$1,440
			187	SALARY DIFFERENTIAL	\$2,424	\$2,424
			211	FICA/REGULAR	\$27,261	\$35,763
			221	RETIREMENT/REGULAR	\$63,695	\$86,205
			231	HEALTH INSURANCE	\$43,056	\$61,040
	6540	003	165	SUBSTITUTE/NON-TEACHING	\$210	\$250
			173	CUSTODIAN	\$7,500	\$52,000
			211	FICA/REGULAR	\$1,130	\$3,997
			221	RETIREMENT/REGULAR	\$3,163	\$4,794
			231	HEALTH INSURANCE	\$500	\$18,312

	6550	003	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$1,200	\$600
			211	FICA/REGULAR	\$92	\$46
			221	RETIREMENT/REGULAR	\$200	\$111
	6580	003	151	OFFICE SUPPORT	\$24,278	\$31,214
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$720	\$720
			211	FICA/REGULAR	\$1,810	\$2,443
			221	RETIREMENT/REGULAR	\$4,298	\$5,889
			231	HEALTH INSURANCE	\$5,877	\$6,104
	6610	003	151	OFFICE SUPPORT	\$98,186	\$226,870
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$2,769	\$2,580
			211	FICA/REGULAR	\$48,035	\$17,553
			221	RETIREMENT/REGULAR	\$16,090	\$42,311
			231	HEALTH INSURANCE	\$13,391	\$30,520
			311	CONTRACTED SERVICES	\$553,185	\$0
					\$4,324,239	\$4,139,904

PRC
004 INSTRUCTIONAL SUPPORT PERSONNEL - NON CERT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5810	004	167	T A SAL SUB/REG TEACHER ABSEN	\$814	\$200
			211	FICA/REGULAR	\$62	\$15
	5840	004	165	SUBSTITUTE/NON-TEACHING	\$21,707	\$22,500
			211	FICA/REGULAR	\$1,731	\$1,721
			221	RETIREMENT/REGULAR	\$550	\$0
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$1,482	\$1,000
			332	TRAVEL REIMBURSEMENT	\$1,800	\$1,700
			411	SUPPLIES AND MATERIALS	\$8,633	\$7,000
					\$36,779	\$34,137

PRC
005 SCHOOL ADMINISTRATION

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5400	005	332	TRAVEL REIMBURSEMENT	\$2,000	\$5,000
			361	MEMBERSHIP DUES AND FEES	\$23,400	\$25,000
	5401	005	180	SUPPLEMENT/BENEFITS RELATED PA	\$1,639	\$0
			231	HEALTH INSURANCE	\$0	\$0
	5410	005	187	SALARY DIFFERENTIAL	\$412,457	\$398,043

			211	FICA/REGULAR	\$32,427	\$30,450
			221	RETIREMENT/REGULAR	\$72,005	\$73,399
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,400	\$3,000
	5420	005	116	ASSIST PRINCIPAL NON-TEACHING	\$644,318	\$470,564
			117	OTHER ASSIST PRINCIPAL ASSIGN	\$191,799	\$86,930
			129	OTHER PROFESSIONAL ED ASSIGN	\$11,661	\$2,600
			187	SALARY DIFFERENTIAL	\$105,187	\$103,531
			211	FICA/REGULAR	\$72,196	\$50,767
			221	RETIREMENT/REGULAR	\$167,761	\$122,372
			231	HEALTH INSURANCE	\$76,200	\$67,144
2 Total					\$1,815,450	\$1,438,801

PRC
007 INSTRUCTIONAL SUPPORT PERSONNEL - CERT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5830	007	131	INSTRUCT SUPPORT I/REG TCH	\$47,000	\$42,130
			211	FICA/REGULAR	\$4,000	\$3,223
			221	RETIREMENT/REGULAR	\$8,000	\$7,769
			231	HEALTH INSURANCE	\$3,000	\$6,104
			361	MEMBERSHIP DUES AND FEES	\$0	\$0
2 Total					\$62,000	\$59,226

PRC
009 NON CONTRIBUTORY EMPLOYEE BENEFITS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	009	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$2,999,609	\$3,893,785
			211	FICA/REGULAR	\$229,717	\$297,875
			221	RETIREMENT/REGULAR	\$509,143	\$718,014
	5210	009	185	BONUS LEAVE PAYOFF	\$168	\$200
			188	ANNUAL LEAVE PAYOFF	\$4,232	\$4,200
			211	FICA/REGULAR	\$399	\$337
			221	RETIREMENT/REGULAR	\$1,014	\$811
	5230	009	188	ANNUAL LEAVE PAYOFF	\$2,370	\$2,500
			211	FICA/REGULAR	\$182	\$191
			221	RETIREMENT/REGULAR	\$406	\$461
	5330	009	188	ANNUAL LEAVE PAYOFF	\$5,480	\$3,000
			211	FICA/REGULAR	\$802	\$230

			221	RETIREMENT/REGULAR	\$1,747	\$553
	5400	009	184	LONGEVITY PAY	\$18,797	\$0
			185	BONUS LEAVE PAYOFF	\$2,100	\$2,100
			188	ANNUAL LEAVE PAYOFF	\$7,302	\$4,000
			211	FICA/REGULAR	\$4,292	\$467
			221	RETIREMENT/REGULAR	\$9,352	\$1,125
	5420	009	188	ANNUAL LEAVE PAYOFF	\$0	\$400
			211	FICA/REGULAR	\$400	\$31
			221	RETIREMENT/REGULAR	\$800	\$74
	6110	009	184	LONGEVITY PAY	\$30,047	\$25,000
			211	FICA/REGULAR	\$2,856	\$1,913
			221	RETIREMENT/REGULAR	\$5,034	\$4,610
	6120	009	184	LONGEVITY PAY	\$4,774	\$5,000
			211	FICA/REGULAR	\$365	\$383
			221	RETIREMENT/REGULAR	\$786	\$922
	6200	009	184	LONGEVITY PAY	\$7,343	\$7,000
			211	FICA/REGULAR	\$562	\$536
			221	RETIREMENT/REGULAR	\$1,209	\$1,291
	6300	009	184	LONGEVITY PAY	\$4,871	\$5,000
			211	FICA/REGULAR	\$798	\$383
			221	RETIREMENT/REGULAR	\$1,741	\$922
	6400	009	184	LONGEVITY PAY	\$15,059	\$15,000
			185	BONUS LEAVE PAYOFF	\$5,337	\$5,500
			188	ANNUAL LEAVE PAYOFF	\$8,005	\$8,000
			211	FICA/REGULAR	\$1,772	\$2,180
			221	RETIREMENT/REGULAR	\$3,967	\$5,255
	6520	009	184	LONGEVITY PAY	\$4,327	\$4,500
			211	FICA/REGULAR	\$331	\$344
			221	RETIREMENT/REGULAR	\$712	\$830
	6550	009	184	LONGEVITY PAY	\$10,175	\$3,500
			211	FICA/REGULAR	\$778	\$268
			221	RETIREMENT/REGULAR	\$1,689	\$645
	6580	009	184	LONGEVITY PAY	\$23,275	\$12,000
			185	BONUS LEAVE PAYOFF	\$8,604	\$3,000
			188	ANNUAL LEAVE PAYOFF	\$0	\$1,500
			189	ST DISAB PAY < 6 MOS	\$2,685	\$2,000
			211	FICA/REGULAR	\$3,256	\$1,415
			221	RETIREMENT/REGULAR	\$6,681	\$3,411
	6610	009	184	LONGEVITY PAY	\$9,774	\$4,000

			185	BONUS LEAVE PAYOFF	\$52	\$50
			188	ANNUAL LEAVE PAYOFF	\$391	\$100
			211	FICA/REGULAR	\$696	\$317
			221	RETIREMENT/REGULAR	\$3,673	\$765
	6620	009	184	LONGEVITY PAY	\$967	\$1,000
			211	FICA/REGULAR	\$74	\$77
			221	RETIREMENT/REGULAR	\$166	\$184
	6860	009	184	LONGEVITY PAY	\$3,675	\$3,500
			211	FICA/REGULAR	\$281	\$268
			221	RETIREMENT/REGULAR	\$610	\$645
	6941	009	184	LONGEVITY PAY	\$1,300	\$1,300
			211	FICA/REGULAR	\$100	\$99
			221	RETIREMENT/REGULAR	\$225	\$240
	6942	009	184	LONGEVITY PAY	\$4,850	\$3,000
			188	ANNUAL LEAVE PAYOFF	\$0	\$0
			211	FICA/REGULAR	\$664	\$230
			221	RETIREMENT/REGULAR	\$1,590	\$553
2 Total					\$4,012,613	\$5,068,988

PRC
014 VOC ED PROGRAM SUPPORT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5220	014	311	CONTRACTED SERVICES	\$38,263	\$38,263
2 Total					\$38,263	\$38,263

PRC
015 SCHOOL
TECHNOLOGY

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	015	311	CONTRACTED SERVICES	\$15,200	\$18,000
			411	SUPPLIES AND MATERIALS	\$29,502	\$30,000
			418	COMPUTER SOFTWARE & SUPPLIES	\$66,235	\$210,000
			461	FURNITURE & EQUIPMENT	\$16,163	\$7,000
			462	COMPUTER EQUIPMENT	\$469,156	\$50,000
	6400	015	146	SPECIALIST-SCHOOL BASED	\$140,000	\$79,865
			152	TECHNICIAN	\$40,000	\$40,000
			180	SUPPLEMENT/BENEFITS RELATED PA	\$729	\$0
			181	SUPPLEMENT/SUPPLEMENTARY PAY	\$400	\$600

			199	OVERTIME PAY	\$1,100	\$1,100
			211	FICA/REGULAR	\$13,921	\$9,300
			221	RETIREMENT/REGULAR	\$30,336	\$22,417
			231	HEALTH INSURANCE	\$17,640	\$18,312
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$3,932	\$5,000
			411	SUPPLIES AND MATERIALS	\$533	\$600
			418	COMPUTER SOFTWARE & SUPPLIES	\$2,123	\$2,500
			422	REPAIR PARTS/MAT/LAB/GREASE	\$158,592	\$150,000
			552	LICENSE AND TITLE FEES	\$757	\$0
	6410	015	542	PURCHASE OF COMPUTER HARDWARE	\$131,053	\$0
2 Total					\$1,137,372	\$644,693

PRC
028 PROFESSIONAL DEVELOPMENT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	028	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$60,000	\$22,000
	5870	028	163	SUB-STAFF DEV ABSENSE	\$6,866	\$3,000
			196	ST DEV PARTICIPANT PAY	\$1,500	\$1,000
			197	ST DEV INSTRUCTOR	\$1,000	\$1,000
			211	FICA/REGULAR	\$1,272	\$383
			221	RETIREMENT/REGULAR	\$705	\$922
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$6,377	\$8,500
	6623	028	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$18,780	\$22,000
2 Total					\$96,500	\$58,805

PRC
036 TRANSFER TO CHARTER SCHOOLS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	8100	036	717	TRANS TO CHARTER SCHOOLS	\$448,835	\$465,000
2 Total					\$448,835	\$465,000

PRC
056 TRANSPORTATION

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
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2	6550	056	165	SUBSTITUTE/NON-TEACHING	\$382	\$352
			211	FICA/REGULAR	\$18	\$27
	6551	056	319	OTHER PROF & TECHNICAL SRV	\$478	\$500
			418	COMPUTER SOFTWARE & SUPPLIES	\$123	\$121
2 Total					\$1,001	\$1,000

PRC
061 INSTRUCTIONAL SUPPLIES AND MATERIALS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	061	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$250	\$0
			411	SUPPLIES AND MATERIALS	\$239,194	\$195,000
			418	COMPUTER SOFTWARE & SUPPLIES	\$3,885	\$0
			461	FURNITURE & EQUIPMENT	\$25,239	\$15,000
	6710	061	319	OTHER PROF & TECHNICAL SRV	\$12,500	\$12,500
			326	CONTR R & M - EQUIPMENT	\$3,000	\$3,000
			411	SUPPLIES AND MATERIALS	\$1,175	\$1,175
2 Total					\$285,243	\$226,675

PRC
301 JROTC

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5111	301	123	JROTC TEACHER	\$50,000	\$39,654
			211	FICA/REGULAR	\$0	\$3,034
			221	RETIREMENT/REGULAR	\$0	\$7,312
			231	HEALTH INSURANCE	\$0	\$0
2 Total					\$50,000	\$50,000

PRC
305 NC MEDICAID ADM OUTREACH

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	305	411	SUPPLIES AND MATERIALS	\$69,670	\$40,000
	6910	305	311	CONTRACTED SERVICES	\$62,500	\$65,000
			411	SUPPLIES AND MATERIALS	\$150	\$500
			418	COMPUTER SOFTWARE & SUPPLIES	\$17,680	\$44,500
2 Total					\$150,000	\$150,000

PRC
308 EC IMPACT AID ALLOCATION

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5210	308	121	TEACHER	\$47	\$0
			163	SUB-STAFF DEV ABSENCE	\$9,662	\$11,000
			211	FICA/REGULAR	\$1,067	\$842
			221	RETIREMENT/REGULAR	\$47	\$2,028
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$8,405	\$4,000
			314	PRINTING & BINDING FEES	\$1,093	\$1,300
			361	MEMBERSHIP DUES AND FEES	\$300	\$300
			411	SUPPLIES AND MATERIALS	\$70,958	\$68,000
			418	COMPUTER SOFTWARE & SUPPLIES	\$469	\$9,030
			461	FURNITURE & EQUIPMENT	\$2,667	\$1,800
	6200	308	332	TRAVEL REIMBURSEMENT	\$1,050	\$1,000
			341	TELEPHONE	\$817	\$700
2 Total					\$100,001	\$100,000

PRC
345 DOD-PL102-484/SECT 386

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	345	311	CONTRACTED SERVICES	\$110,000	\$50,000
			462	COMPUTER EQUIPMENT	\$167,125	\$20,000
			311	CONTRACTED SERVICES	\$8,832	\$10,000
	6400	345	199	OVERTIME PAY	\$300	\$0
			211	FICA/REGULAR	\$22	\$0
			221	RETIREMENT/REGULAR	\$50	\$0
			231	HEALTH INSURANCE	\$960	\$0
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$7,500	\$7,500
			341	TELEPHONE	\$10,000	\$10,000
			411	SUPPLIES AND MATERIALS	\$10,000	\$10,000
			418	SOFTWARE RENEWALS	\$0	\$50,000
			461	FURNITURE & EQUIPMENT	\$25,000	\$0
			462	COMPUTER EQUIPMENT	\$220,113	\$75,000
			542	PURCHASE OF COMPUTER HARDWARE	\$58,713	\$0
			343	TELECOMMUNICATIONS SERVICES	\$51,000	\$50,000

	6410				\$669,615	\$282,500
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PRC

706 LOCAL TRANSPORTATION COST

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6400	706	422	REPAIR PARTS/MAT/LAB/GREASE	\$7,334	\$6,500
			423	GAS/DIESEL FUEL	\$3,816	\$3,100
	6550	706	181	SUPPLEMENT/SUPPLEMENTARY PAY	\$1,680	\$750
			211	FICA/REGULAR	\$129	\$57
			221	RETIREMENT/REGULAR	\$280	\$138
			332	TRAVEL REIMBURSEMENT	\$9,446	\$10,000
			352	EDUCATION REIMBURSEMENT	\$13,118	\$8,000
			422	REPAIR PARTS/MAT/LAB/GREASE	\$28,791	\$0
	6552	706	422	REPAIR PARTS/MAT/LAB/GREASE	\$5,318	\$8,500
	6553	706	422	REPAIR PARTS/MAT/LAB/GREASE	\$1,167	\$1,100
			423	GAS/DIESEL FUEL	\$818	\$1,100
	6560	706	422	REPAIR PARTS/MAT/LAB/GREASE	\$667	\$130
			423	GAS/DIESEL FUEL	\$1,282	\$1,500
	6580	706	422	REPAIR PARTS/MAT/LAB/GREASE	\$0	\$0
			423	GAS/DIESEL FUEL	\$1,154	\$1,200
2 Total					\$75,000	\$42,076

PRC

801 ARTS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5502	801	162	SUB-REG TEACHER ABSENCE	\$1,646	\$500
			163	SUB-STAFF DEV ABSENCE	\$0	\$0
			192	ADD'L RESPONSIBILITY STIPEND	\$3,000	\$3,000
			211	FICA/REGULAR	\$230	\$268
			221	RETIREMENT/REGULAR	\$500	\$645
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$305	\$300
			319	OTHER PROF & TECHNICAL SRV	\$3,450	\$800
			411	SUPPLIES AND MATERIALS	\$3,599	\$5,000
2 Total					\$12,730	\$10,513

PRC
802 BAND/CHORAL

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5502	802	126	EXTENDED CONTRACTS	\$15,500	\$15,000
			192	ADD'L RESPONSIBILITY STIPEND	\$13,500	\$13,500
			211	FICA/REGULAR	\$2,219	\$2,180
			221	RETIREMENT/REGULAR	\$4,834	\$5,255
			411	SUPPLIES AND MATERIALS	\$10,788	\$4,000
			461	FURNITURE & EQUIPMENT	\$5,712	\$6,000
2 Total					\$52,553	\$45,936

PRC
804 ATHLETICS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5501	804	192	ADD'L RESPONSIBILITY STIPEND	\$490,705	\$460,000
			211	FICA/REGULAR	\$37,539	\$35,190
			221	RETIREMENT/REGULAR	\$81,801	\$84,824
			311	CONTRACTED SERVICES	\$30,500	\$30,000
			378	SCHOLASTIC ACCIDENT INSURANCE	\$6,909	\$7,000
			411	SUPPLIES AND MATERIALS	\$163	\$200
			423	GAS/DIESEL FUEL	\$5,000	\$5,000
2 Total					\$652,617	\$622,214

PRC
815 HUMAN RESOURCES SUPPORT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6613	815	319	BACKGROUND CHECKS	\$0	\$30,000
	6613	815	311	ADD'L RESPONSIBILITY STIPEND	\$0	\$5,500
	6620		312	WORKSHOPS	\$0	\$1,000
	6620		332	TRAVEL	\$0	\$10,000
	6620	815	311	CONTRACT SVC - RECORDS/AEP	\$0	\$60,000
	6620		361	MEMBERSHIP AND DUES	\$0	\$500
	6620		411	SUPPLIES/MATERIALS	\$0	\$1,000
	6620	815	418	COOK SOFTWARE RENEWAL	\$0	\$500
	6620		311	RETIREMENT CELEBRATION CONTRACT	\$0	\$8,000
	6620		411	RETIREMENT CELEBRATION SUPPLIES	\$0	\$1,000

	6620		414	RETIREMENT CELEBRATION BOOKS	\$0	\$1,000
	6622		332	RECRUITMENT TRAVEL	\$0	\$15,000
	6622		411	RECRUITMENT SUPPLIES/MATERIALS	\$0	\$3,000
					\$0	\$136,500

PRC BOARD OF
825 EDUCATION

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6610	825	312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$5,300	\$5,400
			326	CONTR R & M - EQUIPMENT	\$4,999	\$7,000
			332	TRAVEL REIMBURSEMENT	\$3,834	\$1,500
			361	MEMBERSHIP DUES AND FEES	\$90	\$150
			362	BANK SERVICE FEES	\$6,470	\$7,500
			363	ASSESSMENTS/PENALTIES	\$480	\$600
			411	SUPPLIES AND MATERIALS	\$7,405	\$8,000
			418	COMPUTER SOFTWARE & SUPPLIES	\$18,000	\$30,000
			461	FURNITURE & EQUIPMENT	\$1,743	\$0
	6910	825	192	ADD'L RESPONSIBILITY STIPEND	\$46,800	\$46,800
			211	FICA/REGULAR	\$3,580	\$3,580
			311	CONTRACTED SERVICES	\$2,350	\$2,000
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,585	\$2,500
			319	OTHER PROF & TECHNICAL SRV	\$4,000	\$3,000
			332	TRAVEL REIMBURSEMENT	\$36,350	\$36,350
			361	MEMBERSHIP DUES AND FEES	\$78,367	\$75,000
			411	SUPPLIES AND MATERIALS	\$0	\$1,000
			451	FOOD PURCHASES	\$4,845	\$5,000
			462	COMPUTER EQUIPMENT	\$8,425	\$0
	6920	825	311	CONTRACTED SERVICES - LEGAL	\$171,478	\$170,000
	6930	825	311	CONTRACTED SERVICES - AUDIT	\$41,000	\$41,000
	6940	825	311	CONTRACTED SERVICES	\$80,200	\$95,000
			342	POSTAGE	\$1,477	\$1,500
			361	MEMBERSHIP DUES AND FEES	\$68,730	\$60,000
			411	SUPPLIES AND MATERIALS	\$44,908	\$40,000
			462	COMPUTER EQUIPMENT	\$2,000	\$3,000
2 Total					\$645,416	\$645,880

PRC
830 UTILITIES

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6510	830	341	TELEPHONE	\$91,069	\$157,000
	6530	830	153	ADM SPECIALIST-CENTRAL SUPPORT	\$54,874	\$54,874
			211	FICA/REGULAR	\$4,140	\$4,198
			221	RETIREMENT/REGULAR	\$9,401	\$10,119
			231	HEALTH INSURANCE	\$6,368	\$6,104
			311	CONTRACTED SERVICES	\$152,000	\$0
			321	PUBLIC UTIL - ELECTRIC SRV	\$2,485,040	\$2,500,000
			322	PUBLIC UTIL - NATURAL GAS	\$134,362	\$140,000
			324	WASTE MANAGEMENT	\$62,452	\$62,500
			418	COMPUTER SOFTWARE & SUPPLIES	\$6,650	\$0
			421	FUEL FOR FACILITIES	\$23,881	\$25,000
2 Total					\$3,030,237	\$2,959,795

PRC
835 INSURANCE

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5890	835	371	LIABILITY INSURANCE	\$3,000	\$3,000
	6613	835	232	WORKERS' COMP INS	\$175,000	\$175,000
			233	UNEMPLOYMENT INS	\$7,735	\$7,500
			319	POST ACCIDENT DRUG SCREENS	\$4,200	\$0
			371	LIABILITY INSURANCE	\$83,289	\$85,000
			372	VEHICLE LIABILITY INSURANCE	\$52,030	\$55,000
			373	PROPERTY INSURANCE	\$260,323	\$265,000
			375	FIDELITY BOND PREMIUM	\$5,113	\$5,500
			411	SUPPLIES AND MATERIALS	\$40	\$0
2 Total					\$590,730	\$596,000

PRC
840 FACILITIES MAINTENANCE

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	840	461	FURNITURE & EQUIPMENT	\$232,272	\$0
	6540	840	411	SUPPLIES AND MATERIALS	\$372,339	\$300,000
	6550	840	422	REPAIR PARTS/MAT/LAB/GREASE	\$46,896	\$55,000
			423	GAS/DIESEL FUEL	\$64,611	\$80,000

	6580	840	175	SKILLED TRADES	\$999,506	\$999,285
			199	OVERTIME PAY	\$12,564	\$15,000
			211	FICA/REGULAR	\$75,958	\$77,593
			221	RETIREMENT/REGULAR	\$172,058	\$187,034
			231	HEALTH INSURANCE	\$185,760	\$164,808
	6580	840	113	DIRECTOR AND/OR SUPERVISOR	\$0	\$78,546
			211	FICA/REGULAR	\$0	\$6,009
			221	RETIREMENT/REGULAR	\$0	\$14,484
			231	HEALTH INSURANCE	\$0	\$6,104
			311	CONTRACTED SERVICES	\$124,167	\$125,000
			312	WORKSHOP EXP/ALLOWABLE TRAVEL	\$2,710	\$3,000
			319	OTHER PROF & TECHNICAL SRV	\$188,475	\$200,500
			411	SUPPLIES AND MATERIALS	\$450	\$0
			461	FURNITURE & EQUIPMENT	\$3,061	\$3,000
			551	PURCHASE OF VEHICLES	\$18,833	\$0
	6581	840	422	REPAIR PARTS/MAT/LAB/GREASE	\$1,884,657	\$1,594,857
			461	FURNITURE & EQUIPMENT	\$13,250	\$18,000
			462	COMPUTER EQUIPMENT	\$1,629	\$0
			541	PURCHASE OF EQUIPMENT	\$25,992	\$30,000
	9715	840	461	FURNITURE & EQUIPMENT	\$146,855	\$0
2 Total					\$4,572,043	\$3,958,220

PRC
842 AV REPAIRS/MAINT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6582	842	422	REPAIR PARTS/MAT/LAB/GREASE	\$5,000	\$5,000
2 Total					\$5,000	\$5,000

PRC
845 CENTRAL SUPPORT SVC/PUBLIC RELATIONS

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	6620	845	311	CONTRACTED SERVICES	\$5,962	\$0
			332	TRAVEL	\$1,950	\$0
			418	SOFTWARE	\$11,353	\$0
	6622	845	319	BACKGROUND CHECKS	\$26,768	\$0
	6910	845	181	TEACHER SPOTLIGHT SUPPLEMENT	\$1,600	\$4,100
			411	BOE SUPPLIES/PR SUPPLIES	\$27,000	\$20,000

			411.03	BOE - A TEAM BANQUET		\$14,000
			411.05	BOE - RED CARPET GALA		\$8,500
	6950	845	411	SUPPLIES AND MATERIALS	\$6,300	\$0
			414	LIBRARY BOOKS	\$1,570	\$0
2 Total					\$82,503	\$46,600

PRC
850 PRINTING DEPARTMENT

Fund	Purpose	Program	Object	Obj Desc	Current Budget	Proposed Budget
2	5110	850	411	SUPPLIES AND MATERIALS	\$21,000.00	\$21,000
			461	FURNITURE & EQUIPMENT	\$2,423.00	\$2,000
	6520	850	175	SKILLED TRADES	\$75,689.00	\$77,690
			180	SUPPLEMENT/BENEFITS RELATED PA	\$378.00	\$0
			211	FICA/REGULAR	\$5,707.00	\$5,943
			221	RETIREMENT/REGULAR	\$5,817.00	\$14,326
			231	HEALTH INSURANCE	\$12,681.00	\$12,208
			311	CONTRACTED SERVICES	\$325,285.00	\$230,000
			327	RENTALS/LEASES	\$72,030.00	\$72,000
2 Total					\$521,010.00	\$435,167

TOTAL PROPOSED EXPENDITURES

\$24,197,514

Local Capital Outlay Budget

Craven County Schools
FY 2019 Capital Outlay Budget Request

Category I Projects (over \$100,000)			
School/District Location	Description	Rationale	Cost
New Bern High School	Gym Floor Replacement	Health/Safety/Instruction	\$172,000.00
		TOTAL CATEGORY 1 (OVER 100K)	\$172,000.00

Category I Projects			
School/District Location	Description	Rationale	Cost
West Craven High School	Lighting/Ceiling Replacement	Health/Safety/Instruction	\$50,000.00
HJ MacDonald Middle	Lighting/Ceiling Replacement	Health/Safety/Instruction	\$50,000.00
District (Various)	HVAC Replacement	Health/Safety/Instruction	\$75,000.00
Havelock Elementary School	Chiller	Health/Safety/Instruction	\$96,937.50
Bridgeton Elementary School	Chiller	Health/Safety/Instruction	\$96,937.50
JT Barber Elementary School	Temporary Classrooms (2)	Health/Safety/Instruction	\$98,000.00
		TOTAL CATEGORY I	\$466,875.00

Category II Projects			
District (Various)	Furniture Various Locations	Health/Safety/Instruction	\$127,625.00
		TOTAL CATEGORY II	\$127,625.00

Category III Projects			
Item	Quantity	Unit Cost	Total
Facilities/Maintenance: 4WD Truck	1	\$40,000.00	\$30,000.00
Facilities/Maintenance: Box Truck	1	\$34,000.00	\$34,000.00
Facilities/Maintenance: Van	1	\$28,000.00	\$28,000.00
Transportation: Activity Buses	2	\$95,750.00	\$191,500.00
Transportation: Mini-Bus (EC Transportation)	1	\$50,000.00	\$50,000.00
Technology: Equipment (iPad Lease Year 2)*	1	\$894,967.00	\$894,967.00
		TOTAL CATEGORY III	\$1,228,467.00
			\$1,994,967.00

*This amount was moved from current expense to Capital Outlay to satisfy the statutory requirement that our lease be included in our Capital Outlay Budget

BUDGET REQUEST HIGHLIGHTS

FACTORS AFFECTING LOCALLY FUNDED BUDGET

Local Current Expense

Craven County Board of Education is requesting an additional \$300,000 for the 2018-2019 Local Current Expense Budget request to help offset increasing benefits costs and provide a local instructional supplement of 8.5%. We will use \$640,023 of our Unassigned Fund Balance in addition to the county funding to balance our budget in the upcoming 2018-2019 school year. We have also made reductions in our budget overall to save money wherever we thought possible with as little direct impact to the classroom as possible.

Local Employee Benefits

- Employer matching retirement contribution has been forecast in this budget at the planning rate received from DPI of 18.44%.
- Employer major medical contribution is budgeted at \$6,104 which is also the budget planning rate released by DPI.

Total Budget

- The total budgeted expenses for FY 2018/2019 are \$24,197,514. We are requesting \$21,189,991 for the Local Current Expense budget from Craven County Government.
- Our Capital Outlay budget request is the same amount we received last year, \$1,100,000, however, due to the use of technology funds for a capital lease, we have moved that portion of the local current expense budget into the capital budget so that the lease is properly classified. This makes the total Capital Outlay budget \$1,994,967.

➤ The Capital Outlay projects for FY 2018-2019 include the following:

- Gym Floor Replacement at NBHS
- Lighting and Ceiling upgrades for WCHS and HJM
- HVAC replacements at various schools
- Chiller replacement at HES and BES
- Two temporary classrooms at JTB
- Furniture replacements at various locations
- Replacement vehicles for Maintenance
- Two Activity buses and a mini bus for Transportation
- iPad year 2 capital lease payment

REVENUES

◆ IMPACT AID

➤ This is being budgeted at a reduced amount based on the actual receipts of the last several years, and based on a reduced military impacted student population. As of April 30, 2018, \$1,037,876 has been received in Impact Aid funding.

◆ Actual impact aid receipts for the previous five years are reflected below:

FY 2016-2017	1,512,182
FY 2015-2016	1,578,738
FY 2014-2015	1,797,049
FY 2013-2014	1,410,320
FY 2012-2013	2,149,328
FY 2011-2012	2,116,157

◆ Fines and Forfeitures

Actual budgets and receipts are listed below for the previous five years.

	<u>Budget</u>	<u>Actual</u>	<u>Over/ (under)</u>
FY 18	350,000	302,770	TBD
FY 17	400,000	440,418	40,418
FY 16	400,000	440,180	40,180
FY 15	430,000	469,241	39,241
FY 14	562,588	364,627	(197,961)

◆ **Interest Income**

Actual budgets and receipts are listed below for the previous five years.

	<u>Budget</u>	<u>Actual</u>	<u>Over/ (under)</u>
FY 18	30,000	60,067	TBD
FY 17	30,000	40,728	10,728
FY 16	47,946	19,733	(28,213)
FY 15	67,946	19,077	(48,869)
FY 14	95,358	19,173	(76,185)